Sec. 81. 21 V.S.A. § 2003 is amended to read:

## § 2003. HEALTH CARE FUND CONTRIBUTION ASSESSMENT

- (a) The Commissioner of Labor shall assess and an employer shall pay a quarterly Health Care Fund contribution for each full-time equivalent uncovered employee employed during that quarter in excess of:
  - (1) eight full-time equivalent employees in fiscal years 2007 and 2008;
  - (2) six full-time equivalent employees in fiscal year 2009; and
  - (3) four full-time equivalent employees in fiscal years 2010 and thereafter.
- (b) For any quarter in fiscal years 2007 and 2008, the amount of the Health Care Fund contribution shall be \$ 91.25 for each full-time equivalent employee in excess of eight.

  For each fiscal year after fiscal year 2008, the number of excluded full-time equivalent employees shall be adjusted in accordance with subsection (a) of this section, and the amount of the Health Care Fund contribution shall be adjusted by a percentage equal to any percentage change in premiums for the second lowest cost silver level plan in the Vermont Health Benefit Exchange.
- (1) For the fourth quarter of calendar year 2015, the amount of the Health Care
  Fund contribution shall be calculated as follows:
- (A) for employers with at least one but no more than 49 full-time equivalent employees, the amount of the Health Care Fund contribution shall be \$140.84 for each uncovered full-time equivalent employee in excess of four;

- (B) for employers with at least 50 but no more than 249 full-time equivalent employees, the amount of the Health Care Fund Contribution shall be \$228.13 for each uncovered full-time equivalent employee in excess of four; and
- (C) for employers with 250 or more full-time equivalent employees, the amount of the Health Care Fund Contribution shall be \$319.38 for each uncovered full-time equivalent employee in excess of four.
- (2) For each calendar year after calendar year 2015, the Health Care Fund contribution amounts described in subdivision (1) of this subsection shall be adjusted by a percentage equal to any percentage change in premiums for the second lowest cost silver-level plan in the Vermont Health Benefit Exchange.